

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**

Dominic Hill Associates Limited
Archer House
Britland Estate
Northbourne Road
Eastbourne
BN22 8PW

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The primary objective of the Charity is to promote the mission of the Church through pastoral, evangelistic, social and ecumenical activities including the provision of space and the letting of facilities to local organisations.

ACHIEVEMENT AND PERFORMANCE

Review of the year

Throughout 2022, hires of the Parish Hall have been increasing as All Saints has gradually bounced back from lockdown closures during the pandemic.

Regular hirers now include Tumble Tots, Rainbows, Brownies, Scouts, ballet, Amity's weekly bridge and line dancing sessions. New hirers this year include Red Zebra, who run drumming sessions for young adults with disabilities, and various refugee groups. Children's birthday parties are also growing in popularity, providing an additional income stream for the hall.

Increasing energy costs have posed challenges for the viability of the hall, and in June we raised our prices to partially compensate for this. Hirers were very understanding of this, and we have been able to increase our income to mitigate higher costs.

Meanwhile, the Parish Room continues to be used by 11 Anonymous groups (including Alcoholics Anonymous and Narcotics Anonymous) on a weekly basis. The Parish Room kitchen has also been well used this year, as a number of groups use it for large-scale catering, including the Choir With No Name, NHS Cook and Eat sessions, as well as our own community projects including Come and Sing Evensong.

FINANCIAL REVIEW

Financial review

1. The total receipts from lettings were £48,540 (2021 £34,751). The increase was due to the ease of all restrictions after the Covid 19 pandemic.
2. Overall expenditure increased to £51,862 (2021 £51,433). This has remained relatively stable as the majority of the expenditure consists of management charges paid by the Church Hall to the PCC.
3. The PCC notes that per the Trust Deed the funds of the Hall are unrestricted and can be used for any ecclesiastical purpose as the PCC decides. At this time the PCC is carefully reviewing its investment strategy and finance structure for 2023.
4. The total investments held by the Trust were £4,578 (2021 £4,578).

Reserves policy

It is PCC policy to manage the Hall finances so that the building is self-financing and is not a drain on the main PCC funds. The PCC continues to monitor the Hall reserves to maintain a level such that this policy is not undermined.

Going concern

The charity believes that it can continue to operate and there is no sign as to why it would need to cease trading or intention to cease trading.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

During the year the following served as members of the Parochial Church Council (PCC):

Vicar:	The Revd Ryan Green (Chair)(Resigned 28 November 2022)
Associate Vicar	The Revd Lee Chantler
Assistant Curate:	Father Pete Leith (Appointed 13 September 2022)
Churchwardens:	Ann Joyce Peter Millar
Representatives of Deanery Synod:	Luke Evans Tanya Palmer
Elected Members:	Peter Hansford (Resigned 15 May 2022) Synne Dyvik (Resigned 15 May 2022) Sarah Crompton Alice Harrison (Appointed 15 May 2022) Richard Latham (Appointed 15 May 2022) Tony Mollett (Appointed 15 May 2022)
Secretary	Glo Boughton
Treasurer	Santhosh Varghese (Resigned 13 September 2022)

Membership of the PCC is determined under the Church Representation Rules and consists of certain ex-officio members, being the vicar, the assistant curate, the associate vicar, the churchwardens and members of the Deanery Synod; and 3 members of the church who are elected at the Annual Parochial Church Meeting (APCM). The PCC have co-opted 2 members and members are warmly encouraged to stand for election.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
250184

Principal address

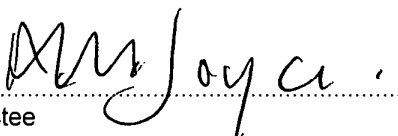
All Saints Hove
Wilbury Road
Hove
BN3 3PB

Trustees

Independent Examiner

Dominic Hill Associates Limited
Archer House
Britland Estate
Northbourne Road
Eastbourne
BN22 8PW

Approved by order of the board of trustees on 26 March and signed on its behalf by:


Trustee

2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**

Independent examiner's report to the trustees of Hove Parish Church Hall (Ralli Memorial)

I report to the charity trustees on my examination of the accounts of Hove Parish Church Hall (Ralli Memorial) (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Peter D Hill
FCA Cert PFS
Dominic Hill Associates Limited
Archer House
Britland Estate
Northbourne Road
Eastbourne
BN22 8PW

Date: 18.04.2023

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Charitable activities		48,540	-	48,540	34,751
Other trading activities	2	39	-	39	226
Investment income	3	31	-	31	36
Total		48,610	-	48,610	35,013
EXPENDITURE ON					
Charitable activities					
Charitable activities		51,662	200	51,862	51,433
NET INCOME/(EXPENDITURE)		(3,052)	(200)	(3,252)	(16,420)
RECONCILIATION OF FUNDS					
Total funds brought forward		12,246	96,446	108,692	125,112
TOTAL FUNDS CARRIED FORWARD		9,194	96,246	105,440	108,692

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Restricted funds £	Total funds £
Brought forward - 968/1	12,246	96,446	108,692
Carried forward	12,446	96,246	108,692
Difference	200	(200)	-

Post to relevant accounts (see UCHA chart of accounts for further details)

The notes form part of these financial statements

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

BALANCE SHEET 31 DECEMBER 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	(200)	96,246	96,046	96,246
CURRENT ASSETS					
Debtors	7	7,424	-	7,424	7,212
Cash at bank		6,731	-	6,731	8,897
		<u>14,155</u>	<u>-</u>	<u>14,155</u>	<u>16,109</u>
CREDITORS					
Amounts falling due within one year	8	(4,761)	-	(4,761)	(3,663)
NET CURRENT ASSETS		<u>9,394</u>	<u>-</u>	<u>9,394</u>	<u>12,446</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>9,194</u>	<u>96,246</u>	<u>105,440</u>	<u>108,692</u>
NET ASSETS		<u>9,194</u>	<u>96,246</u>	<u>105,440</u>	<u>108,692</u>
FUNDS	9				
Unrestricted funds				9,194	12,446
Restricted funds				96,246	96,246
TOTAL FUNDS				<u>105,440</u>	<u>108,692</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
26th March 2023 and were signed on its behalf by:

Trustee

AM Joyce

The notes form part of these financial statements

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on the leasehold on a straight line basis over 50 years.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Other receipts	39	226

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022****3. INVESTMENT INCOME**

	2022	2021
	£	£
Bank & CBF deposit interest	31	36
	<u>31</u>	<u>36</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	34,751	-	34,751
Other trading activities	226	-	226
Investment income	36	-	36
Total	<u>35,013</u>	<u>-</u>	<u>35,013</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	51,233	200	51,433
NET INCOME/(EXPENDITURE)	(16,220)	(200)	(16,420)
RECONCILIATION OF FUNDS			
Total funds brought forward	28,666	96,446	125,112
TOTAL FUNDS CARRIED FORWARD	<u>12,446</u>	<u>96,246</u>	<u>108,692</u>

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

6. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>90,446</u>	<u>10,000</u>	<u>100,446</u>
DEPRECIATION			
At 1 January 2022	-	4,200	4,200
Charge for year	-	200	200
At 31 December 2022	<u>-</u>	<u>4,400</u>	<u>4,400</u>
NET BOOK VALUE			
At 31 December 2022	<u>90,446</u>	<u>5,600</u>	<u>96,046</u>
At 31 December 2021	<u>90,446</u>	<u>5,800</u>	<u>96,246</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	1,657	1,575
Other debtors	4,578	4,578
Prepayments	1,189	1,059
	<u>7,424</u>	<u>7,212</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	2,876	1,181
Other creditors	1,885	2,482
	<u>4,761</u>	<u>3,663</u>

9. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	12,246	(3,052)	9,194
Restricted funds			
Property fund	96,446	(200)	96,246
TOTAL FUNDS	<u>108,692</u>	<u>(3,252)</u>	<u>105,440</u>

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,610	(51,662)	(3,052)
Restricted funds			
Property fund	-	(200)	(200)
TOTAL FUNDS	<u>48,610</u>	<u>(51,862)</u>	<u>(3,252)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	28,666	(16,220)	12,446
Restricted funds			
Property fund	96,446	(200)	96,246
TOTAL FUNDS	<u>125,112</u>	<u>(16,420)</u>	<u>108,692</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,013	(51,233)	(16,220)
Restricted funds			
Property fund	-	(200)	(200)
TOTAL FUNDS	<u>35,013</u>	<u>(51,433)</u>	<u>(16,420)</u>

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	28,666	(19,272)	9,394
Restricted funds			
Property fund	96,446	(400)	96,046
TOTAL FUNDS	<u>125,112</u>	<u>(19,672)</u>	<u>105,440</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,623	(102,895)	(19,272)
Restricted funds			
Property fund	-	(400)	(400)
TOTAL FUNDS	<u>83,623</u>	<u>(103,295)</u>	<u>(19,672)</u>

10. RELATED PARTY DISCLOSURES

The PCC is the managing trustee of the Ralli Memorial Trust which owns the Church Hall. As managing trustee, the PCC appoints the Hall Committee. The accounts for the trust are prepared separately and submitted to the Charity Commission.

A management charge of £30,000 was paid by the Church Hall to the PCC, shown in management fees (2021: £33,600)

HOVE PARISH CHURCH HALL (RALLI MEMORIAL)**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Other trading activities		
Other receipts	39	226
Investment income		
Bank & CBF deposit interest	31	36
Charitable activities		
Hall lettings	37,854	28,406
Parish room lettings	10,686	6,345
	<u>48,540</u>	<u>34,751</u>
Total incoming resources	48,610	35,013
EXPENDITURE		
Charitable activities		
Church hall running costs	45,436	44,469
Church hall maintenance	5,314	6,264
Long leasehold	200	200
	<u>50,950</u>	<u>50,933</u>
Support costs		
Governance costs		
Accountancy and legal fees	912	500
Total resources expended	51,862	51,433
Net expenditure	<u>(3,252)</u>	<u>(16,420)</u>

This page does not form part of the statutory financial statements

Mrs A Joyce
All Saints Hall
All Saints Hove
Wilbury Road
Hove
BN3 3PB

27 March 2023
Our ref: A611.97

Dear Ann

INDEPENDENT EXAMINATION – ALL SAINTS HALL

We have carried out an independent examination on the accounts for the year ended 31 December 2022 as requested. Please see the below notes of matters arising from this independent examination.

MATTERS ARISING

1. The reported net deficit of £3,252 shows that the charity has not had incoming funds to cover the outgoing expenses. The charity has had a period of returning to normal after the Covid 19 pandemic. The turnover has increased in the year by around £13,500.
2. Please provide us with photographic ID of all trustees in order for us to keep on file.
3. Please confirm if there are any close or connected relationships between any trustees and suppliers. This includes spouses, parents, children or siblings.
4. Have the trustees carried out and recorded a review of the internal financial controls to ensure they are sufficient? This will include the entry of data on to bookkeeping software, access to banks, approval processes and payments made. It may also include the decision making process for upcoming expenditure.
5. We have considered the going concern basis of the charity and are in agreement that the accounts should be prepared on a going concern basis. There was no note in the 2020 accounts to confirm this. It is our recommendation that this is included.
6. We have included the note in these accounts in relation to the reserves policy. The reserves at 31 December 2022 show that this policy has been met. If the charity were to continue to make a deficit in future years, there is a risk this policy will not be met.

FEES

We have sent the fee for this work previously. If you require a copy, please let me know.

I trust that I have adequately explained the present position. Should you have any points that you wish to raise please do not hesitate to contact me.

Yours sincerely

Katy Veevers
Dominic Hill Associates Limited